UNITED STATES DISTRICT COURT EASTERN DISTRICT OF MICHIGAN SOUTHERN DIVISION

UNITED STATES OF AMERICA,	Case No. 11-510/9
Plaintiff,	ARTHUR J. TARNOW SENIOR U.S. DISTRICT JUDGE
v.	
BARBARA MITCHELL,	
Defendant.	

ORDER ADOPTING THE MAGISTRATE JUDGE'S REPORT AND RECOMMENDATION [12] AND DENYING DEFENDANT'S OBJECTION [7]

On October 27, 2011, Magistrate Judge Whalen issued a Report and Recommendation [12] denying Defendant's Objection [7] to a writ of garnishment issued by Plaintiff on the State of Michigan Income Tax Division. No objection was filed to the Report and Recommendation.

The Court has reviewed the record in this case.

The Report and Recommendation of the Magistrate Judge is hereby **ADOPTED** and is entered as the findings and conclusions of the Court.

Accordingly,

IT IS ORDERED that Defendant's Objection to the Writ of Garnishment [7] is **DENIED**. **SO ORDERED**.

s/Arthur J. Tarnow ARTHUR J. TARNOW SENIOR UNITED STATES DISTRICT JUDGE

Dated: November 30, 2011

CERTIFICATE OF SERVICE

I hereby certify on November 30, 2011 that I electronically filed the foregoing paper with the Clerk of the Court sending notification of such filing to all counsel registered electronically. I hereby certify that a copy of this paper was mailed to the following non-registered ECF participants on November 30, 2011: **Barbara Mitchell.**

s/Michael E. LangDeputy Clerk toDistrict Judge Arthur J. Tarnow(313) 234-5182